PALM JEWELS LIMITED

CIN: L36910GJ2005PLC046809

Registered Office: C/205, D/205, 2nd Floor, Super Mall Besides Lal Bungalow, C.G. Road, Ahmedabad-380009, Gujarat, India.

Website: www.palmjewelsltd.com

E-mail: compliance.pjl@gmail.com **Contact: +91 8460449722**

Date: August 12, 2026

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Operations (Equity),
P. J. Towers, Dalal Street,
Mumbai – 400 001

Sub: Outcome of the meeting of Board of Directors of the company held on August 12th 2026.

Ref: Palm Jewels Limited (BSE Scrip Code- 541444)

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Wednesday, August 12th, 2026 inter-alia considered and approved following along with other matters:

1. Unaudited Standalone Financial Results

We enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Reports thereon for the quarter ended 30th June, 2026 as reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held today. The Company will publish the Unaudited Standalone Financial Results in the prescribed format.

Further kindly note that, pursuant to compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window which has been closed w.e.f. 01st July 2026 will remain closed till the expiry of 48 hours after the declaration of financial results.

The aforesaid information is also available on the website of the Company at www.palmjewelsltd.com

The said meeting was commenced at 14:30 IST and concluded at 15:45 IST.

You are kindly requested to take above information on record.

Thanking you

For, Palm Jewels Limited

Rohit Dalpatbhai Shah
Digitally signed by Rohit Dalpatbhai Shah
Date: 2026.08.12 17:21:44 +05'30'

Rohit Dalpatbhai Shah
Managing Director
DIN: 00543440

Encl: As Stated

PALM JEWELS LIMITED
CIN: L36910GJ200S5PLC046809

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from operations	4,035.57	4,923.83	3,625.25	18,528.53
	(b) Other Income	0.87	1.12	0.54	3.25
	Total Income	**4,036.44**	**4,924.95**	**3,625.79**	**18,531.78**
2	**Expenses**				
	(a) Purchases	4,076.62	5,214.60	3,284.49	18,267.25
	(b) Change in inventories of finished goods, stock-in-trade, and work-in-progress.	(111.69)	(390.73)	243.39	(129.87)
	(c) Employee benefits expense	7.72	31.90	7.00	60.03
	(d) Finance costs	3.18	1.38	3.35	10.57
	(e) Depreciation and amortisation expense	3.82	3.65	3.81	15.08
	(f) Other expenses	26.20	40.82	49.83	173.35
	Total Expenses	**4,005.85**	**4,901.62**	**3,591.87**	**18,396.42**
3	**Profit before exceptional items and tax (1-2)**	**30.60**	**23.33**	**33.92**	**135.36**
4	Add/(Less) : Exceptional items (net)	-	-	-	-
5	**Profit before tax (3+4)**	**30.60**	**23.33**	**33.92**	**135.36**
6	**Tax expense**				
	Current Tax	9.03	7.95	8.79	36.30
	Deferred Tax Liability	-	-	-	
	Less: Deferred assets for deferred tax liability	(0.29)	(0.02)	(0.20)	(0.62)
7	**Net Profit after tax (5-6)**	**21.86**	**15.40**	**25.33**	**99.68**
8	Other comprehensive income				
	(a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-
	(b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Other Comprehensive Income	-	-	-	-
9	**Total Comprehensive Income for the period/Year (7+8)**	**21.86**	**15.40**	**25.33**	**99.68**
10	**Net Profit attributable to :**				
	Owners of the Company	21.86	15.40	25.33	99.68
	Non Controlling Interest	-	-	-	-
11	**Other Comprehensive Income attributable to :**				
	Owners of the Company	-	-	-	-
	Non Controlling Interest	-	-	-	-
12	**Total Comprehensive Income attributable to :**				
	Owners of the Company	21.86	15.40	25.33	99.68
	Non Controlling Interest	-	-	-	-
13	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,004.10	1,004.10	1,004.10	1,004.10
14	Earning per share (Face Value of Rs10 each) Basic & Diluted (not annualised)	0.22	0.15	0.25	0.99
15	Other Equity excluding Revaluation Reserves as at 31st March	-	-	-	1,647.98

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Notes :

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026.

2 The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory Auditors for the results quarter ended 30th June, 2026 and have issued unmodified review report.

3 The Financial Results of (the 'Company') PALM JEWELS LIMITED have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 The Company is engaged in the business of manufacture and sale of gold jewellery and articles of various designs/specifications viz. 'Jewellery Business' and hence there are no separate reportable segments as per Ind AS 108. There are no material individual markets outside India and hence the same is not disclosed for geographical segments for the segment revenues or results or assets.

5 The figures of the corresponding previous periods/ year have been regrouped/ reclassified, wherever necessary to conform to the current period's presentation.

6 The Results of the company are available on the company's website: www.palmjewelsltd.com and also available on Bombay Stock Exchange website www.bseindia.com.

7 The figures INR in Lakhs are rounded off to nearest two decimals.

For & on behalf of the Board
PALM JEWELS LIMITED

Rohitbhai Dalpatbhai Shah
Managing Director
DIN : 00543440

Date : 12/08/2026
Place : Ahmedabad

Bharat H. Shah & Co.

Chartered Accountants

P V Enclave, 1002, Sindhu Bhavan Marg, Opp. Astral House,
Near Shilp Circle, Bodakdev, Ahmedabad-380058

E-mail : cabharathshah@yahoo.com

Limited Review Report on the Un-audited Standalone Financial Results for the quarter ended 30th June, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Palm Jewels Limited
Ahmedabad.

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **Palm Jewels Limited** ("the Company") for the quarter ended 30th June, 2026, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Bharat H. Shah & Co.
Chartered Accountants
FRN: 101217W

BHARAT H. SHAH & CO. AHMEDABAD FIRM NO: 101217W CHARTERED ACCOUNTANTS

CA Bharat H. Shah
Partner
Membership No: 039664
UDIN: 26039664NYWRUF4280

Place: Ahmedabad
Date: 12th August,2026